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Docket No.

Applicant(s): OFao,	et al	250323-1060									
Serial No. 10/809,567	Filing Date March 25, 20			onfirmation No. 7970	Group Art Unit 1762						
Invention: Polarizer Manufacturing Method											
Commissioner for Patents Mail Stop Amendment P.O. Box 1450 Alexandria VA 22313-1450											
Transmitted herewith is Substitute Amendment and Response to Office Action in the above-identified application.											
The fee has been calculated and is transmitted as shown below											
CLAIMS AS AMENDED											
	CLAIMS REMAINING AFTER AMENDMENT	HIGHEST # PREV. PAID FOR	NUMBER EXTRA CLAIMS PRESENT	RATE	ADDITIONAL FEE						
TOTAL CLAIMS	17 -	20 =	0	X \$	50.00 \$0						
INDEP. CLAIMS	3 -	3 =	0	X \$2	00.00 \$0						
Multiple Dependent	Claims (check if app				\$60.00 \$0						
EXTENSION FEE	1 ST MONTH	2 ND MONTH	3 RD MONTH	- 1							
	\$120.00	\$450.00	\$1,020.00	\$1,590.0							
Other Fees:					\$0						
		TOTAL ADD	ITIONAL FEE FO	R THIS AMEND	MENT \$0						
No additional fee is required. Please charge Deposit Account No. in the amount of A check in the amount of to cover the filing fee is enclosed. A duplicate copy of this page is enclosed. A Credit Card Payment Form PTO-2038 is attached in the amount of \$ The Director is hereby authorized to charge any deficiencies of the above fees or credit any overpayment to Deposit Account No. 20-0778.											
Val	Daniel R. McClure, Reg. No. 38,962 Poblic P										
Daniel R	. McClure, Reg. N	O. 38, 9 0∠		Date							

THE UNITED STATES PATENT AND TRADEMARK OFFICE Chih-Yu Chao Examiner Markham, Wesley, D. Serial No.: 10/809, 567 Filing Date: March 25, 2004 TKHR Ref. 250323-1060

For: Polarizer Manufacturing Method

Certificate of Mailing

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail, postage prepaid, in an envelope addressed to: Mail Stop Amendment; Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on February 9, 2005.

Signature – Brooke French

TRANSMITTAL OF SUBTITUTE AMENDMENT AND RESPONSE

Tsai, Lee & Chen Ref. NP-1572-US

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

The accompanying Substitute Amendment and Response is submitted in this application in response to the Notice of Noncompliance mailed February 3, 2005. The substitute amendment brings redline markings in the listing of claims in conformity. In addition, claim 1 was further amended to add the term "dichroic" in front of "material" in line 3, and line 2 of claim 2 was similarly amended. In addition, claim 9 was further amended to add the term "polarizer" in front of "material." These additional amendments were made for clarity and consistency.

In all other respects, the accompanying substitute amendment is identical to the amendment previously submitted.

No fee is believed to be due in connection with this amendment and response to Office Action. If, however, any fee is believed to be due, you are hereby authorized to charge any such fee to deposit account No. 20-0778.

Respectfully submitted,

By:

Daniel R. McClure

Registration No. 38,962

Thomas, Kayden, Horstemeyer & Risley, LLP

100 Galleria Pkwy, NW Suite 1750 Atlanta, GA 30339 770-933-9500

FE JOIGN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Inventor: Chih-Yu Chao

Serial No.: 10/809, 567

Filing Date: March 25, 2004

For: Polarizer Manufacturing Method

Chih-Yu Chao

Examiner Markham, Wesley, D.

Group Art. Unit: 1762

TKHR Ref. 250323-1060

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Signature – Brooke French

SUBTITUTE AMENDMENT AND RESPONSE

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

In response to the Notice of Noncompliance mailed February 3, 2005, and in further response to the first Office Action mailed August 23, 2004, please amend the above-identified application as set forth below:

Amendments to the specification begin on page 2 of this paper.

Amendments to the claims begin on page 4 of this paper.

Remarks/Arguments begin on page 8 of this paper.